

**ABSTRACT OF THE DISCLOSURE**

An image processing apparatus includes a memory which stores a code stream having a wavelet division level, an interface unit which transmits  
5 the code stream to another apparatus, and a processing unit which changes the wavelet division level of the code stream before the transmission of the code stream to such another apparatus by acquiring a target division level that is a wavelet  
10 division level of such another apparatus, checking a difference between the target division level and the wavelet division level of the code stream, generating data that compensates for the difference, and embedding the generated data into the code  
15 stream.